

# EXHIBIT 28

**To:** Monica Xia[mxia@corescientific.com]  
**Cc:** Ryan Irvin[Ryan.Irvin@gemmining.com]  
**From:** Joe Poore  
**Sent:** Fri 9/30/2022 3:56:13 PM  
**Subject:** RE: [External]Core Scientific Past Due Invoice - GEM Mining 1 INV42681

Hey Monica-

We have the cash but have had an issue with our bank. They are moving out of the crypto business and that's made things complicated.

I have gotten it straightened out and am getting this wire out. I am not 100% certain they will have it out today but I am certain it will be in your account Monday if it doesn't get cleared today.

Thanks,  
Joe

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**From:** Monica Xia <mxia@corescientific.com>  
**Sent:** Friday, September 30, 2022 1:51 PM  
**To:** Joe Poore <joe.poore@gemmining.com>  
**Cc:** Ryan Irvin <Ryan.Irvin@gemmining.com>  
**Subject:** [External]Core Scientific Past Due Invoice - GEM Mining 1 INV42681

Hi Joe,

Happy Friday! Could we expect to receive the payment for GEM Mining 1 INV42681 today?

NAME A	DATE	MEMO	DOCUMENT NUMBER	DUUE DATE	AGE	CURRENT	>30 DAYS PAST DUE
GEM Mining 1 LLC	9/15/2022	Order 3-a, 5 and 8 Hosting Services	INV42681	9/26/2022	3		688,299.82

Thank you,  
Monica



MONICA XIA, CPA

ACCOUNTING MANAGER

Core Scientific

M. (425) 283-2982

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